

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Warsaw Community Schools (4415)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$22,166,219	\$22,498,568	\$23,125,188	\$23,093,091	1.0%	-0.1%
Group Health Insurance	222	\$4,073,440	\$3,858,152	\$3,724,438	\$3,660,217	-2.6%	-1.7%
Non - Certified Salaries	120	\$2,611,208	\$2,736,421	\$3,195,239	\$3,384,264	6.7%	5.9%
Social Security Certified	212	\$1,641,536	\$1,663,334	\$1,708,716	\$1,762,260	1.8%	3.1%
Teacher Retirement Fund, After 7-1-95	216	\$903,624	\$1,244,572	\$1,128,016	\$1,210,332	7.6%	7.3%
Operational Supplies	611	\$656,090	\$847,894	\$858,527	\$974,945	10.4%	13.6%
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$1,173,794	\$2,161,684	\$2,039,729	\$879,604	-7.0%	-56.9%
Nonlicensed Employees	136	\$360,433	\$364,268	\$355,342	\$602,477	13.7%	69.5%
Equipment	730	\$173,852	\$97,247	\$215,826	\$408,249	23.8%	89.2%
Travel	580	\$223,952	\$275,239	\$323,603	\$281,264	5.9%	-13.1%
Textbooks	630	\$1,620,482	\$645,045	\$1,176,586	\$280,140	-35.5%	-76.2%
Stipends	131	\$0	\$0	\$0	\$255,001	NA	NA
Social Security Noncertified	211	\$196,608	\$204,428	\$240,578	\$250,673	6.3%	4.2%
Licensed Employees	135	\$135,579	\$126,651	\$117,462	\$216,961	12.5%	84.7%
Pupil Services	313	\$118,975	\$142,979	\$143,504	\$182,736	11.3%	27.3%
Content	747	\$0	\$133,445	\$30,500	\$164,042	NA	437.8%
Instructional Programs Improvement Services	312	\$23,843	\$118,021	\$128,824	\$119,569	49.6%	-7.2%
Staff Services	314	\$40,958	\$25,043	\$61,840	\$92,193	22.5%	49.1%
Public Employees Retirement Fund	214	\$39,907	\$60,965	\$71,447	\$77,640	18.1%	8.7%
Computer Hardware	741	\$43,377	\$25,937	\$21,315	\$75,758	15.0%	255.4%
Library Books	640	\$52,783	\$32,965	\$77,173	\$48,485	-2.1%	-37.2%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$39,828	\$65,772	\$74,896	\$36,763	-2.0%	-50.9%
Group Life Insurance	221	\$22,381	\$25,983	\$25,979	\$27,300	5.1%	5.1%
Other Group Insurance Authorized by Statute	224	\$25,690	\$23,751	\$20,332	\$19,949	-6.1%	-1.9%
Periodicals	650	\$19,800	\$23,526	\$22,493	\$16,572	-4.4%	-26.3%
Unemployment Insurance	230	\$19,277	\$16,645	\$133	\$11,593	-11.9%	8636.9%
Other Professional and Technical Services	319	\$9,512	\$11,329	\$11,952	\$9,468	-0.1%	-20.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,575	\$17,839	\$11,361	\$4,026	-23.2%	-64.6%
Dues and Fees	810	\$0	\$1,370	\$2,014	\$1,790	NA	-11.1%
Repairs and Maintenance Services	430	\$125	\$0	\$787	\$1,752	93.5%	122.6%
Terminal Leave	125	\$0	\$324	\$686	\$1,475	NA	115.2%
Gasoline and Lubricants	613	\$1,098	\$1,492	\$2,731	\$1,368	5.7%	-49.9%
Rentals	440	\$600	\$1,000	\$700	\$1,100	16.4%	57.1%
Insurance	520	\$122	\$153	\$0	\$156	6.3%	NA
Miscellaneous Objects	876 - 899	\$457	\$1,032	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$36,407,126	\$37,453,075	\$38,917,919	\$38,153,214	1.2%	-2.0%
Student Instructional Support							

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$3,110,778	\$3,251,800	\$3,484,556	\$3,408,141	2.3%	-2.2%
Non - Certified Salaries	120	\$1,693,753	\$1,697,473	\$1,850,206	\$1,978,323	4.0%	6.9%
Group Health Insurance	222	\$969,968	\$889,481	\$947,880	\$995,708	0.7%	5.0%
Social Security Certified	212	\$227,878	\$234,278	\$250,872	\$247,626	2.1%	-1.3%
Teacher Retirement Fund, After 7-1-95	216	\$161,143	\$213,418	\$208,007	\$227,398	9.0%	9.3%
Public Employees Retirement Fund	214	\$116,649	\$180,421	\$175,627	\$189,522	12.9%	7.9%
Telephone	531	\$124,169	\$132,376	\$136,520	\$149,580	4.8%	9.6%
Social Security Noncertified	211	\$122,357	\$125,553	\$136,573	\$143,152	4.0%	4.8%
Pupil Services	313	\$37,956	\$31,924	\$34,298	\$52,756	8.6%	53.8%
Data Processing Services	316	\$7,195	\$17,449	\$27,212	\$41,865	55.3%	53.8%
Operational Supplies	611	\$132,904	\$56,528	\$47,142	\$39,323	-26.2%	-16.6%
Travel	580	\$15,447	\$12,033	\$15,392	\$19,287	5.7%	25.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$52,524	\$62,714	\$41,753	\$14,252	-27.8%	-65.9%
Instructional Programs Improvement Services	312	\$0	\$3,695	\$20,743	\$13,950	NA	-32.7%
Group Life Insurance	221	\$6,980	\$8,532	\$8,853	\$9,801	8.9%	10.7%
Other Group Insurance Authorized by Statute	224	\$5,128	\$4,853	\$4,513	\$4,894	-1.2%	8.4%
Equipment	730	\$180,538	\$16,844	\$7,044	\$3,582	-62.5%	-49.1%
Advertising	540	\$1,117	\$601	\$0	\$2,815	26.0%	NA
Other Supplies and Materials	615, 660 - 689	\$1,015	\$354	\$1,902	\$974	-1.0%	-48.8%
Terminal Leave	125	\$0	\$81	\$400	\$77	NA	-80.7%
Content	747	\$0	\$1,543	\$0	\$68	NA	NA
Other Professional and Technical Services	319	\$145	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$1,458	\$0	\$324	\$0	-100.0%	-100.0%
Nonlicensed Employees	136	\$7,776	\$81	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$1,612	\$1,008	\$272	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$10,140	\$0	\$1,216	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$5,251	\$6,435	\$0	\$0	-100.0%	NA
Professional Development	748	\$5,337	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$6,999,218	\$6,949,474	\$7,401,307	\$7,543,096	1.9%	1.9%
Overhead and Operational							
Non - Certified Salaries	120	\$5,417,899	\$5,661,188	\$5,868,793	\$5,829,796	1.8%	-0.7%
Light and Power - Other Than Heating and Cooling	625	\$1,604,614	\$1,630,180	\$1,713,117	\$1,822,779	3.2%	6.4%
Food Purchases	614	\$1,520,282	\$1,535,731	\$1,470,915	\$1,381,230	-2.4%	-6.1%
Other Purchased Property Services	490 - 499	\$1,316,143	\$1,411,303	\$1,804,302	\$1,149,033	-3.3%	-36.3%
Group Health Insurance	222	\$1,051,499	\$1,021,606	\$1,022,305	\$988,213	-1.5%	-3.3%
Operational Supplies	611	\$676,326	\$711,790	\$677,386	\$757,501	2.9%	11.8%
Vehicles	731	\$489,175	\$718,241	\$704,538	\$597,483	5.1%	-15.2%
Insurance	520	\$452,766	\$438,958	\$515,672	\$568,549	5.9%	10.3%

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Heating and Cooling for Buildings - Gas	622	\$449,851	\$504,848	\$633,209	\$566,359	5.9%	-10.6%
Gasoline and Lubricants	613	\$534,482	\$586,061	\$568,120	\$458,430	-3.8%	-19.3%
Social Security Noncertified	211	\$409,074	\$427,554	\$442,030	\$441,559	1.9%	-0.1%
Public Employees Retirement Fund	214	\$279,289	\$418,736	\$401,542	\$413,562	10.3%	3.0%
Other Professional and Technical Services	319	\$37,377	\$89,710	\$346,914	\$360,687	76.3%	4.0%
Certified Salaries	110	\$255,598	\$258,819	\$252,355	\$296,903	3.8%	17.7%
Water and Sewage	411	\$258,356	\$239,710	\$246,693	\$285,828	2.6%	15.9%
Repairs and Maintenance Services	430	\$233,264	\$287,355	\$240,858	\$281,915	4.8%	17.0%
Nonlicensed Employees	136	\$96,797	\$115,048	\$103,450	\$95,703	-0.3%	-7.5%
Staff Services	314	\$53,634	\$15,244	\$44,433	\$84,037	11.9%	89.1%
Dues and Fees	810	\$27,492	\$40,933	\$73,078	\$78,793	30.1%	7.8%
Board of Education Services	318	\$35,452	\$12,784	\$36,008	\$69,235	18.2%	92.3%
Equipment	730	\$189,612	\$199,787	\$122,132	\$63,549	-23.9%	-48.0%
Other Communication Services	533 - 539	\$51,633	\$49,914	\$62,512	\$62,929	5.1%	0.7%
Travel	580	\$43,223	\$56,546	\$48,687	\$54,534	6.0%	12.0%
Removal of Refuse and Garbage	412	\$51,909	\$53,353	\$43,367	\$45,840	-3.1%	5.7%
Board Member Compensation	115	\$0	\$20,316	\$30,320	\$35,890	NA	18.4%
Teacher Retirement Fund, After 7-1-95	216	\$3,733	\$4,898	\$4,273	\$28,813	66.7%	574.3%
Tires and Repairs	612	\$3,690	\$25,116	\$32,578	\$23,708	59.2%	-27.2%
Social Security Certified	212	\$17,256	\$17,642	\$17,705	\$21,914	6.2%	23.8%
Student Transportation Services	510	\$12,750	\$15,690	\$11,050	\$15,197	4.5%	37.5%
Terminal Leave	125	\$0	\$5,087	\$3,947	\$15,159	NA	284.0%
Miscellaneous Objects	876 - 899	\$8,468	\$8,360	\$8,864	\$14,997	15.4%	69.2%
Cleaning Services	420	\$0	\$1,512	\$11,429	\$10,717	NA	-6.2%
Unemployment Insurance	230	\$28,431	\$14,712	\$6,836	\$10,381	-22.3%	51.9%
Rentals	440	\$1,059	\$6,354	\$6,892	\$7,776	64.6%	12.8%
Group Life Insurance	221	\$6,333	\$8,093	\$8,182	\$7,691	5.0%	-6.0%
Advertising	540	\$10,093	\$4,712	\$5,571	\$6,533	-10.3%	17.3%
Other Supplies and Materials	615, 660 - 689	\$10,973	\$27,219	\$9,806	\$5,669	-15.2%	-42.2%
Pupil Services	313	\$7,619	\$10,503	\$10,486	\$4,492	-12.4%	-57.2%
Other Group Insurance Authorized by Statute	224	\$3,774	\$3,778	\$3,663	\$4,320	3.4%	17.9%
Buildings	720	\$0	\$2,305	\$2,573	\$4,222	NA	64.1%
Telephone	531	\$1,406	\$1,515	\$1,399	\$1,112	-5.7%	-20.6%
Licensed Employees	135	\$0	\$203	\$0	\$41	NA	NA
Severance/Early Retirement Pay	213	\$416,000	\$295,000	\$400,000	\$0	-100.0%	-100.0%
Printing and Binding	550	\$2,291	\$3,101	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,100	\$5,132	\$4,170	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$16,073,722	\$16,966,647	\$18,022,157	\$16,973,076	1.4%	-5.8%

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Warsaw Community Schools (4415)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Non Operational							
Interest	832	\$0	\$113,856	\$186,617	\$5,924,170	NA	3074.5%
Redemption of Principal	831	\$8,282,757	\$8,740,679	\$8,673,805	\$2,800,000	-23.7%	-67.7%
Repairs and Maintenance Services	430	\$3,648,300	\$1,371,485	\$1,433,201	\$1,269,127	-23.2%	-11.4%
Equipment	730	\$805,343	\$948,937	\$766,309	\$878,486	2.2%	14.6%
Computer Hardware	741	\$651,014	\$980,577	\$610,600	\$512,095	-5.8%	-16.1%
Construction Services	450	\$890,186	\$620,785	\$365,520	\$365,520	-20.0%	0.0%
Certified Salaries	110	\$327,361	\$319,349	\$322,637	\$317,739	-0.7%	-1.5%
Content	747	\$71,880	\$397,949	\$147,170	\$151,859	20.6%	3.2%
Operational Supplies	611	\$3,034	\$0	\$4,147	\$81,397	127.6%	1862.7%
Connectivity	744	\$118,327	\$71,352	\$78,412	\$52,417	-18.4%	-33.2%
Non - Certified Salaries	120	\$2,809	\$0	\$43,738	\$50,936	106.4%	16.5%
Other Technology Hardware	746	\$90,570	\$119,699	\$57,992	\$48,640	-14.4%	-16.1%
Group Health Insurance	222	\$466	\$0	\$10,591	\$41,993	208.1%	296.5%
Professional Development	748	\$58,496	\$49,039	\$54,922	\$32,556	-13.6%	-40.7%
Rentals	440	\$20,750	\$23,408	\$23,366	\$28,541	8.3%	22.1%
Other Professional and Technical Services	319	\$2,711	\$0	\$62,750	\$17,000	58.2%	-72.9%
Social Security Certified	212	\$15,836	\$15,169	\$15,555	\$15,048	-1.3%	-3.3%
Social Security Noncertified	211	\$8,518	\$8,350	\$11,523	\$12,184	9.4%	5.7%
Teacher Retirement Fund, After 7-1-95	216	\$10,816	\$13,975	\$11,582	\$11,722	2.0%	1.2%
Wireless Equipment	743	\$32,328	\$6,455	\$51,331	\$10,164	-25.1%	-80.2%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$6,700	\$6,700	NA	0.0%
Public Employees Retirement Fund	214	\$1,007	\$1,066	\$940	\$1,510	10.7%	60.5%
Telecommunications Equipment	745	\$62,649	\$9,207	\$8,152	\$1,443	-61.0%	-82.3%
Distance Learning Equipment	742	\$35,182	\$45,320	\$24,564	\$1,284	-56.3%	-94.8%
Group Life Insurance	221	\$1	\$0	\$52	\$224	253.3%	330.2%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$31	\$161	NA	415.6%
Travel	580	\$138	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$34,877	\$510	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$7,500	\$22,500	\$0	\$0	-100.0%	NA
Pupil Services	313	\$4,372	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$407	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$15,187,634	\$13,879,666	\$12,972,208	\$12,632,916	-4.5%	-2.6%
Grand Total		\$74,667,700	\$75,248,862	\$77,313,590	\$75,302,302	0.2%	-2.6%